

Exhibit B**Summary of Hours and Fees by Matter Category**

| Code | Matter Category | Hours | Fees |
|-------------|---|-----------------|-------------------------|
| 1.1 | Chapter 11 Process / Case Management | 522.9 | \$ 451,151.00 |
| 1.2 | Communication & Meetings with Interested Parties | 337.9 | 321,865.00 |
| 1.3 | Communication with Regulatory Parties | - | - |
| 1.4 | U.S. Trustee / Court Reporting Requirements | - | - |
| 1.5 | Forensic Analysis | 4,386.7 | 3,316,260.50 |
| 1.6 | Document Review | 99.4 | 84,897.50 |
| 1.7 | Interviews | 0.2 | 190.00 |
| 1.8 | Public Data & Research | 16.5 | 13,083.00 |
| 1.9 | Claims Process | - | - |
| 1.10 | eDiscovery | 69.8 | 52,400.50 |
| 1.11 | Reporting & Presentation of Findings | 363.0 | 322,949.00 |
| 1.12 | Preparation for / Attend Court Hearings | - | - |
| 1.13 | Retention Applications & Relationship Disclosures | 2.0 | 1,535.50 |
| 1.14 | Fee Statements & Fee Applications | 444.4 | 260,778.00 |
| 1.15 | Financial Statement Reconstruction | 10,178.3 | 7,552,367.00 |
| 1.16 | Special Investigations | 2,319.4 | 1,639,895.00 |
| 1.31 | Travel Time | 933.8 | 355,894.25 |
| | Total Hours and Fees By Matter Category | 19,674.3 | \$ 14,373,266.25 |

Average Billing Rate \$ 730.56